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May 15, 2006

RECORDATION NO. 26344 FILED

MAY 15 06 12:45 PM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams, Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0001

Re: BNSF Railway Company
Leveraged Lease Financing
BNSF 2006-J

Dear Mr. Williams:

I am enclosing for recording pursuant to Section 11301 of Title 49 of the United States Code, two original copies of the Memorandum of Equipment Lease Agreement (BNSF 2006-J), dated as of May 17, 2006, between U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2006-J Statutory Trust, as lessor (the "Lessor"), and BNSF Railway Company, as lessee (the "Lessee"), a primary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are as follows:

Lessee: BNSF Railway Company
2500 Lou Menk Drive
Fort Worth, Texas 76131-2828

Lessor: U.S. Bank Trust National Association
225 Asylum Street, 23rd Floor
Hartford, Connecticut 06103
Attention: Corporate Trust Services

The equipment covered as of the date hereof by the aforesaid Memorandum of Equipment Lease Agreement consists of 100 Mill Gondola Cars bearing the reporting marks within the series BNSF 518500 through BNSF 518599, inclusive; all as specifically described in Exhibit A attached hereto.

Law Offices of
CHAPMAN AND CUTLER LLP

A short summary of the document to appear in the index follows:

Memorandum of Equipment Lease Agreement (BNSF 2006-J) between U.S. Bank Trust National Association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2006-J Statutory Trust, as Lessor and BNSF Railway Company, as Lessee.

A fee of thirty-three dollars (\$33.00) is enclosed. Please time and date stamp the enclosed copy of the enclosed document along with the extra copy of this letter as proof of filing and recordation of the enclosed document and return the original and any extra copies of such document and this letter not needed by the Board for recordation to:

Robert Alvord, Esq.
Alvord and Alvord
1050 Seventeenth Street, N.W.
Suite 301
Washington, D.C. 20036

If you have any questions or need further information, please do not hesitate to contact the undersigned (312-845-2991).

Sincerely,

CHAPMAN AND CUTLER LLP

By Michael D. Robson
Michael D. Robson

Enclosures

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Mill Gondola Cars	100	BNSF 518500 through BNSF 518599, inclusive

**MEMORANDUM OF EQUIPMENT LEASE AGREEMENT
(BNSF 2006-J)**

MAY 15 06 12:45 PM
SURFACE TRANSPORTATION BOARD

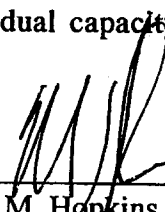
Memorandum of Equipment Lease Agreement, made and entered into as of May 17, 2006, by and between U.S. Bank Trust National Association, as Owner Trustee, a national banking association, not in its individual capacity, but solely as Owner Trustee of the BNSF 2006-J Statutory Trust, as Lessor ("*Lessor*"), and BNSF Railway Company, a Delaware corporation, as Lessee ("*Lessee*").

WITNESSETH:

The undersigned have entered into that certain Equipment Lease Agreement (BNSF 2006-J), dated as of May 1, 2006 (the "*Lease Agreement*"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto, effective as of the date first set forth hereinabove and subject to the term defined in said Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By 
Name: Michael M. Hopkins
Title: Vice President

Executed on this 5th day of May, 2006.

BNSF RAILWAY COMPANY

By _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this ____ day of May, 2006.

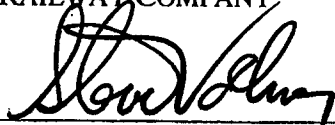
IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

U.S. BANK TRUST NATIONAL ASSOCIATION,
not in its individual capacity, but solely as
Owner Trustee

By _____
Name: Michael M. Hopkins
Title: Vice President

Executed on this ____ day of May, 2006.

BNSF RAILWAY COMPANY

By  _____
Name: L. Steven Vollmer
Title: General Director-Finance

Executed on this 5th day of May, 2006.

STATE OF CONNECTICUT)
)
COUNTY OF HARTFORD)

On this, the 5 day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on May 5, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Susan P. McNally
Name: SUSAN P. McNALLY
Notary Public NOTARY PUBLIC
My Commission Expires: MY COMMISSION EXPIRES MARCH 31, 2010
Residing in Connecticut

STATE OF TEXAS)
)
COUNTY OF TARRANT)

On this ____ day of May, 2006, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed on May ____, 2006, on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: _____
Notary Public – _____
My Commission Expires: _____
Residing in _____

(SEAL)

STATE OF CONNECTICUT)
) SS.:
COUNTY OF HARTFORD)

On this, the ____ day of May, 2006, before me, a Notary Public in and for said County and State, personally appeared Michael M. Hopkins, who being by me duly sworn, says that he is the Vice President of U.S. BANK TRUST NATIONAL ASSOCIATION, that said instrument was signed on May ____, 2006 on behalf of said association by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said association.

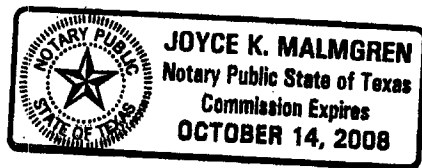
IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name:
Notary Public
My Commission Expires:
Residing in _____

STATE OF TEXAS)
) SS:
COUNTY OF TARRANT)

On this 5th day of May, 2006, before me personally appeared L. Steven Vollmer to me personally known, who being by me duly sworn, says that he is the General Director-Finance of BNSF RAILWAY COMPANY, that said instrument was signed on May 5, 2006, on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



(SEAL)

Joyce K. Malmgren
Name:
Notary Public –
My Commission Expires:
Residing in _____

EXHIBIT A

UNITS

EQUIPMENT	QUANTITY	REPORTING MARKS
Mill Gondola Cars	100	BNSF 518500 through BNSF 518599, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/15/06



Robert W. Alvord